

HOUSE BILL No. 1508

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-16-1; IC 33-26-7-1.

Synopsis: Property assessments and appeals. Provides that the deadlines for assessing officials to change a personal property tax assessment do not apply to a change in the assessed value of personal property that results from the resolution of a personal property assessment appeal. Allows an assessing official defending a determination in the tax court to elect, without the approval of the attorney general, to be represented by an attorney selected and paid by the defendant, the township, or the county.

Effective: Upon passage; January 1, 2005 (retroactive); July 1, 2009.

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January 14, 2009, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1508

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-16-1, AS AMENDED BY P.L.146-2008,
2 SECTION 144, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]: Sec. 1. (a)
4 **Subject to subsection (f) and** except as provided in section 2 of this
5 chapter, an assessing official or county property tax assessment board
6 of appeals may not change the assessed value claimed by a taxpayer on
7 a personal property return unless the assessing official or county
8 property tax assessment board of appeals takes the action and gives the
9 notice required by IC 6-1.1-3-20 within the following periods:

10 (1) A township assessor (if any) must make a change in the
11 assessed value and give the notice of the change on or before the
12 later of:

13 (A) September 15 of the year for which the assessment is
14 made; or

15 (B) four (4) months from the date the personal property return
16 is filed if the return is filed after May 15 of the year for which
17 the assessment is made.



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(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by an assessing official, and give the notice of the change on or before the later of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the later of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Subject to subsection (f) and except as provided in section 2 of this chapter, if an assessing official or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection (a)(3) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

(f) Subsections (a) and (b) do not apply to a change in the assessed value of personal property that results from the resolution of an appeal under IC 6-1.1-15.

SECTION 2. IC 33-26-7-1, AS AMENDED BY P.L.154-2006,

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1 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2009]: Sec. 1. Subject to IC 4-6-2-11 **and** IC 4-6-5-3, ~~and the~~
 3 ~~written approval of the attorney general~~, a township assessor, a county
 4 assessor, a county auditor, a member of a county property tax
 5 assessment board of appeals, or a county property tax assessment board
 6 of appeals that:

7 (1) made an original determination that is the subject of a judicial
 8 proceeding in the tax court; and

9 (2) is a defendant in a judicial proceeding in the tax court;
 10 may elect to be represented in the judicial proceeding by an attorney
 11 selected and paid by the defendant, the township, or the county.

12 SECTION 3. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-16-1, as**
 13 **amended by this act, applies only to assessment dates after 2004.**

14 SECTION 4. **An emergency is declared for this act.**

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